

STATE OF MICHIGAN
COURT OF APPEALS

BROADCASTING PARTNERS, INC.,

Petitioner-Appellee,

v

CITY OF OAK PARK,

Respondent-Appellant.

UNPUBLISHED

April 18, 1997

Michigan Tax Tribunal

No. 181517

LC No. 204449

Before: White, P.J., and Holbrook, Jr., and G.S. Buth*, JJ.

PER CURIAM.

Respondent appeals by leave granted from an order of the tax tribunal denying its motion for summary disposition. We reverse.

Petitioner is the owner of radio station equipment situated in Oak Park, Michigan. In 1991 and 1992, petitioner failed to file a statement of personal property with respondent as required by the general property tax act, MCL 211.18; MSA 7.18. Petitioner subsequently claimed that this property was over-assessed in 1991 and 1992, and attempted to correct the assessment by submitting STC Form L-4155 to the State Tax Commission (STC). The STC rejected petitioner's submission on the ground that 1984 AACPS, R 209.73 states that a taxpayer may not submit an STC Form L-4155 unless the taxpayer previously filed a timely personal property statement. Petitioner appealed the STC's decision to the tax tribunal. Respondent's motion for summary disposition pursuant to MCR 2.116(C)(10) was denied by the tribunal. This Court granted respondent's application for leave to appeal.

Respondent contends that petitioner was not entitled to seek relief pursuant to MCL 211.154; MSA 7.211 on its claim that its personal property had been over-assessed. A taxpayer may seek relief pursuant to MCL 211.154(1); MSA 7.211(1) where its "property liable to taxation has been *incorrectly reported or omitted*" from the tax rolls, such as where the taxable status of an item of property has been incorrectly recorded. This is distinct from the situation in which a taxpayer's property has been incorrectly *assessed*, which is addressed by MCL 211.30; MSA 7.30. See *City of*

* Circuit judge, sitting on the Court of Appeals by assignment.

Detroit v Norman Allan & Co, 107 Mich App 186; 309 NW2d 198 (1981). Thus, we conclude that MCL 211.154; MSA 7.211 addresses the situation where the *status* of property, i.e. taxable or exempt, as opposed to its value, is in dispute. A taxpayer may appeal a taxing authority's determination of value initially to the board of review pursuant to MCL 211.30; MSA 7.30, followed by review in the tax tribunal pursuant to MCL 205.735; MSA 7.650(35). Accordingly, we conclude that the tribunal erred in denying respondent's motion for summary disposition.

In light of our conclusion, we need not address the merits of petitioner's remaining arguments.

Reversed and remanded for entry of order granting respondent's motion for summary disposition.

/s/ Donald E. Holbrook, Jr.

/s/ George S. Buth